

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY on this 17<sup>th</sup> day of February, 2005 a copy of the *Twenty-seventh Monthly Fee Application of PricewaterhouseCoopers LLP, Auditors and Tax Consultants for Debtors, for Allowance of Compensation and Reimbursement of Expenses for December 2004* was served on the following parties in the manner indicated:

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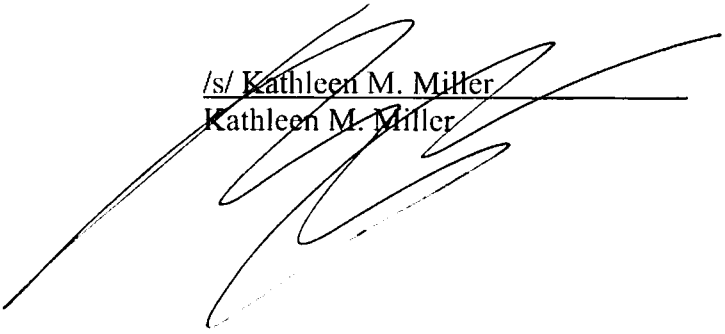
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